21.12.2022
Item No. 02
Ct. No. 16
RP/PG

M.A.T. 1873 of 2022
With
I.A. No. CAN 1 of 2022

Gobinda Chowdhury
Vs.
The Union of India & Ors.

Mr. Himangshu Kumar Ray
Mr. Paban Kumar Roy
Ms. Sangita Paul..........for the appellant

Mr. Tilak Mitra............for the respondents

This intra-Court appeal is directed against the order dated 22nd November, 2022 passed by the learned Single Bench in W.P.A. 24447 of 2022.

We have heard Mr. Himangshu Kumar Ray, learned advocate for the appellant and Mr. Tilak Mitra, learned advocate for the respondents. It is submitted by the learned advocate for the appellant that the assessment order, which was subject matter of challenge was unsustainable in law as the assessing officer has not obtained the report from the departmental valuation officer and in this regard the learned advocate had referred to various provisions of the Income Tax Act.

In our considered view, this issue should be agitated in an appeal before the appellate authority against the assessment order. Therefore, we fully agree with the view taken by the learned Single Bench in not entertaining a writ petition.

In the result, the appeal fails and is dismissed with liberty to the appellant to file a statutory appeal before the concerned appellate authority and if such an appeal is filed within a period of thirty days from the date of receipt of server copy of this order, the appellate authority shall not reject the appeal on the ground of limitation and consider the same on merits and in accordance with law.

Urgent photostat certified copy of this order, if applied for, be furnished to the parties expeditiously upon compliance of all legal formalities.

(T.S. Sivagnanam, J.)

(Hiranmay Bhattacharyya, J.)